

# **SALARY BASED APPORTIONMENT AND BENEFIT APPORTIONMENT**

**Idaho Department of Education  
Public School Finance**

**Idaho Department of Education**  
**Basic Education Data System**  
**Salary Based Apportionment and Benefit Apportionment Computation**  
**School Year 2008 / 2009**

**District 999 SAMPLE SCHOOL DISTRICT**

Statewide Information:

Statewide Administrative Staff Index	1.86643	
Statewide Administrative Staff Index Cap	1.86643	100.00%
Statewide Instructional Staff Index	1.59092	
Statewide Instructional Staff Index Cap	1.59092	100.00%
PERSI, FICA, MEDICARE Rate	0.180400	

District Information:

District Administrative Staff Index	1.95140
District Administrative Staff Index Cap	1.95140
District Instructional Staff Index	1.43123
District Instructional Staff Index Cap	1.43123
[ 6	19.5

	Staff Ratio	Calculated FTE (Units x a)	< 40 units then + 0.50	< 20 units then + 0.50	Separate Secondary School Allowance	Adjusted Staff Allowance (b + c + d + e)	Actual FTE	Staff Allowance	Index	Base	Average Salary (i x j)	Certified Preliminary Salary Based Apportionment (h x k)
	a	b	c	d	e	f	g	h	i	j	k	l
Administration	0.0750	1.4625	0.50			1.9625	1.7500	1.9625 col (f)	1.95140	36,532	71,288.54	139,903.76
Instructional	1.1000	21.4500	0.50	0.50	0.0000	22.4500	22.0000	22.0000 smaller of (f) or (g)	1.43123	25,231	36,111.36	794,449.92
Noncertified	0.3750	7.3125					9.6012			20,376		
TOTAL:							33.3512					

	Noncertified Preliminary Salary Based Apportionment (b x j) m	Salary Allocation for Beginning Instructional Staff FTE (Min \$31,750) n	Maximum Allowed Apportionment (l + m + n) o	Actual Total Salary p	Adjustment To Actual Salary q	Adjusted Actual Salary (p + q) r	Salary Based Apportionment Eligible for Benefits Smaller: o or r s	Benefit Apportionment s x 0.1804 t	Waivers u	Salary Based Apportionment Plus Waivers smaller of (o or r) + u v	Maximum Salary Apportionment w	Salary Based Apportionment Plus Waivers col (v) smaller: v or w col (w)
Administration			139,903.76	110,500	0.00	110,500.00			0.00	110,500.00	139,903.76	139,903.76
Instructional		19,719.48	814,169.40	820,691	0.00	820,691.00			16,250.11	830,419.51	830,419.51	830,419.51
Noncertified	148,999.50		148,999.50	135,926	0.00	135,926.00			0.00	135,926.00	148,999.50	148,999.50
TOTAL:			1,103,072.66	1,067,117	0.00	1,067,117.00	1,067,117.00	192,507.91	16,250.11			1,119,322.77

**BENEFIT APPORTIONMENT**

**SALARY BASED APPORTIONMENT**

# Salary Based Apportionment

- Units (Support Units)
- Indexes
- Actual FTE's
- Actual Salaries



Idaho Department of Education  
Basic Education Data System  
Salary Based Apportionment and Benefit Apportionment Computation  
School Year 2008 / 2009

District **999 SAMPLE SCHOOL DISTRICT**

Statewide Information:

Statewide Administrative Staff Index	1.86643	
Statewide Administrative Staff Index Cap	1.86643	10
Statewide Instructional Staff Index	1.59092	
Statewide Instructional Staff Index Cap	1.59092	10
PERSI, FICA, MEDICARE Rate	0.180400	

District Information:

District Administrative Staff Index **1.95140**

	Staff Ratio	Calculated FTE	< 40 units then + 0.50	< 20 units then + 0.50	Sep Seco Sc Allow	Certified Preliminary Salary Based Apportionment (h x k) l
	a	(Units x a) b	c	d		
Administration	0.0750	1.4625	0.50			139,903.76
Instructional	1.1000	21.4500	0.50	0.50		794,449.92
Noncertified	0.3750	7.3125				
TOTAL:					33.3512	

**For Budgeting Purposes SDE Provides you a "Template"**

**Estimating Salary Based Apportionment Template**  
**Estimating Salary Based Apportionment Template - Charters**

$(p \times j)$	$(m \times \$1,750)$	$(i + m + n)$	p	q	$(p + q)$	Smaller, 0.01	$S \times 0.1004$	u	$(0.01) + u$	Maximum Salary Apportionment	Salary Based Apportionment Plus Waivers
m	n	o			r	s	t		v	w	x

[http://www.sde.idaho.gov/Statistics/2008\\_2009\\_budget.asp](http://www.sde.idaho.gov/Statistics/2008_2009_budget.asp)

BENEFIT  
APPORTIONMENT

SALARY BASED  
APPORTIONMENT

**Microsoft Excel - Sample School District.xls**

File Edit View Insert Format Tools Data Window Help

Type a question for help

## Key "Data Elements" Districts/Charters need to Provide to Calculate Salary and Benefit Apportionment

5	District Number	999	District Enters
6	District Name	SAMPLE SCHOOL DISTRICT	District Enters
7	District February Support Units	19.5	Units - from 1st Reporting Period Support Unit Calculation
8	Separate Secondary School Allowance	0.0	Applies to School Districts with one or more Separate Secondary Schools (9-12) (I.C. 33-1004 (5)(d))
9	District Staff Index - Administration	1.95140	From "Index - Admin" worksheet (tabs at bottom of this worksheet) or district enters
10	District Staff Index - Instructional	1.43127	From "Index - Instr" worksheet (tabs at bottom of this worksheet) or district enters
11	Actual FTE - Administration	1.75000	From "Index - Admin" worksheet (tabs at bottom of this worksheet) or district enters
12	Actual FTE - Instructional	2.00000	From "Index - Instr" worksheet (tabs at bottom of this worksheet) or district enters
13	Actual FTE - Noncertified	9.60120	District Enters
14	Actual Total Salary - Administration	\$110,500	District Enters
15	Actual Total Salary - Instructional	\$820,691	District Enters
16	Actual Total Salary - Noncertified	\$135,926	District Enters
17	Minimum adj to \$31,750	\$19,719	From "\$31,750 max" worksheet (tabs at bottom of this worksheet) or district enters

Data Elements / Salary-Benefit Apportionment / Index - Admin / Index - Instr / \$31,750 max / Waiver Calcula

Ready CAPS NUM

start 2009 budget 2008-2009 ... Sample Sch... Novell Grou... 9:17 AM

## Salary and Benefit Apportionment Worksheet

Salary Based Apportionment and Benefit Apportionment Computation  
School Year 2008 / 2009

District 999 SAMPLE SCHOOL DISTRICT

Statewide Information:

Statewide Administrative Staff Index	1.86643	
Statewide Administrative Staff Index Cap	1.86643	100.00%
Statewide Instructional Staff Index	1.59092	
Statewide Instructional Staff Index Cap	1.59092	100.00%
PERSI, FICA, MEDICARE Rate	0.180400	

District Information:

District Administrative Staff Index	
District Administrative Staff Index Cap	
District Instructional Staff Index	
District Instructional Staff Index Cap	
	6

	Staff Ratio	Calculated FTE	< 40 units then + 0.50	< 20 units then + 0.50	Separate Secondary School Allowance	Adjusted Staff Allowance	Actual FTE	Staff Allowance	Index	Base
		(Units x a)				(b + c + d + e)				
	a	b	c	d	e	f	g	h	i	j
Administration	0.0750	1.4625	0.50			1.9625	1.7500	1.9625	1.95140	36,532
Instructional	1.1000	21.4500	0.50	0.50	0.0000	22.4500	22.0000	22.0000	1.43123	25,231
Noncertified	0.3750	7.3125					9.6012			20,376
TOTAL:							33.3512			

Data Elements Salary-Benefit Apportionment Index - Admin Index - Instr \$31,750 max Waiver Calcula

PivotTable

Draw AutoShapes

Ready NUM

Microsoft Excel - temp

File Edit View Insert Format Tools Data Window Help Adobe PDF

Paste All Items

## Administrative Index Calculation

Year	BA	BA+12	BA+24	MA BA+36	MA+12 BA+48	MA+24 BA+60	MA+36 ES/DR	
11								
12						0.75000		
13 or more							1.00000	
TOTALS	-	-	-	-	-	0.75000	1.00000	
TOTAL FTE							1.75000	Actual FTE

FACTORED FTE PLACEMENT		Year	BA	BA+12	BA+24	MA BA+36	MA+12 BA+48	MA+24 BA+60	MA+36 ES/DR
		0	-	-	-	-	-	-	-
		1	-	-	-	-	-	-	-
		2	-	-	-	-	-	-	-
		3	-	-	-	-	-	-	-
		4	-	-	-	-	-	-	-
		5	-	-	-	-	-	-	-
		6	-	-	-	-	-	-	-
		7	-	-	-	-	-	-	-
		8	-	-	-	-	-	-	-
		9	-	-	-	-	-	-	-
		10	-	-	-	-	-	-	-
		11	-	-	-	-	-	-	-
		12	-	-	-	-	-	1.40235	-
		13 or more	-	-	-	-	-	-	2.01260
		TOTALS	-	-	-	-	-	1.40235	2.01260
FACTOR									3.41495
INDEX									1.95140
									Administrative

Ready

Data Elements / Salary-Benefit Apportionment / **Index - Admin** / Index - Instr / \$31,750 max / Waiver Calculation

NUM

start 3 Windows E... Novell GroupWi... SBA Spring 2005 SBA Spring 2006 Microsoft Excel ... 1:34 PM

# Instructional Index Calculation

Year	BA	BA+12	BA+24	MA BA+36	MA+12 BA+48	MA+24 BA+60	MA+36 ES/DR	
13 or more	1.00000		1.00000	3.72000			0.75000	
TOTALS	2.78000	3.00000	3.00000	7.72000	1.00000	2.75000	1.75000	
						TOTAL	22.00000	Actual FTE
FACTORED FTE PLACEMENT								
Year	BA	BA+12	BA+24	MA BA+36	MA+12 BA+48	MA+24 BA+60	MA+36 ES/DR	
0	1.00000	-	-	1.11680	-	0.60110	-	
1	-	1.07640	-	-	-	-	-	
2	0.30139	-	0.57930	-	-	-	-	
3	0.55840	-	-	-	-	-	1.39290	
4	-	-	-	1.29410	-	-	-	
5	-	-	-	-	-	1.44510	-	
6	-	-	2.01390	-	-	-	-	
7	-	-	-	-	1.49930	-	-	
8	-	1.39290	-	1.49930	-	-	-	
9	-	-	-	-	-	1.67430	-	
10	-	-	-	1.61330	-	-	-	
11	-	1.49930	-	-	-	-	-	
12	-	-	-	-	-	0.46745	-	
13 or more	1.39290	-	1.55550	6.00334	-	-	1.50945	
TOTALS	3.25269	3.96860	4.14875	11.52734	1.49930	4.18795	2.90235	
						FACTOR	31.48698	
						INDEX	1.43123	Instructional Index

## Salary Allocation for Beginning Instructional Staff (those "cells" generating less than \$31,750)

### Instructional 2008-2009

Base \$25,231

#### EXPERIENCE AND EDUCATION MULTIPLIER TABLE

Year	BA	BA+12	BA+24	MA BA+36	MA+12 BA+48	MA+24 BA+60	MA+36 ES/DR
0	1.00000	-	-	1.00000	-	0.50000	-
1	-	1.00000	-	-	-	-	-
2	0.28000	-	0.50000	-	-	-	-
3	0.50000	-	-	-	-	-	-
4	-	-	-	-	-	-	-
5	-	-	-	-	-	-	-
6	-	-	-	-	-	-	-

Year	BA	BA+12	BA+24	MA BA+36	MA+12 BA+48	MA+24 BA+60	MA+36 ES/DR
0	\$ 6,519	\$ 5,573	\$ 4,591	\$ 3,572	\$ 2,515	\$ 1,417	\$ 279
1	\$ 5,573	\$ 4,591	\$ 3,572	\$ 2,515	\$ 1,417	\$ 279	
2	\$ 4,591	\$ 3,572	\$ 2,515	\$ 1,417	\$ 279		
3	\$ 3,572	\$ 2,515	\$ 1,417	\$ 279			
4	\$ 2,515	\$ 1,417	\$ 279				
5	\$ 1,417	\$ 279					
6	\$ 279						

Enter FTE falling on these steps of the grid

Additional for those cells reimbursed less than \$31,750 and the base salary \$25,231

MA MA+12 MA+24 MA+36

Data Elements / Salary-Benefit Apportionment / Index - Admin / Index - Instr / \$31,750 max / Waiver Calcula

PivotTable

Draw AutoShapes

Ready

CAPS NUM

start

2009 budget

2008-2009 ...

Sample Sch...

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## Other "Contracted" Instructional Services paid through Accounts Payables (not payroll)

These normally relate to Pupil Support Services  
(Contracted OT's, PT's, Speech Language Pathologists, etc.)

Design Code (Do not include Administration Codes)	Position	Instructional		Enter % for Code 10 only!		Calculation of FTE
		Amount	FTE	Code	%	
Mary Smith	OT	18,000.00	0.2500	10	80%	0.2000
Fred Jones	PT	15,000.00	0.3000	10	100%	0.3000
				10		-
				10		-
				10		-
				10		-
				10		-
Allowable Nondistrict Contracted Instructional						0.5000 (2)
Staff Allowance		22.4500	SBA column (f)			
Actual FTE		22.0000	SBA column (g)			
Variance		0.4500	(1)			
Average Salary		\$36,111.36	SBA column (k)			
Contracted FTE		0.4500	smaller of (1) or (2)			
Calculated \$		\$16,250.11				

Salary-Benefit Apportionment

Index - Admin

Index - Instr

\$31,750 max

Waiver Calculation

PivotTable

Draw AutoShapes

Ready

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# Salary Based Appor

Based on Student  
Attendance  
(Attendance and  
Enrollment  
Data Collection)

- Units (Support Units)

- Indexes
- Actual FTE's
- Actual Salaries

Staffing  
(IBEDS  
Data Collection)



# Average Daily Attendance (ADA)

- The aggregate number of students present divided by the days in session.  
Idaho Code 33-1001

# Support Units

- Public School Support Unit Calculation Tables Idaho Code 33-1002

## IDAHO CODE 33-1002 (6)

### COMPUTATION OF KINDERGARTEN SUPPORT UNITS

Average Daily Attendance	Attendance Divisor	Units Allowed
41 or more.....	40 .....	1 or more as computed
31 — 40.99 ADA.....	— .....	1
26 — 30.99 ADA.....	— .....	.85
21 — 25.99 ADA.....	— .....	.75
16 — 20.99 ADA.....	— .....	.6
8 — 15.99 ADA.....	— .....	.5
1 — 7.99 ADA.....	— .....	count as elementary

### COMPUTATION OF ELEMENTARY SUPPORT UNITS

Average Daily Attendance	Attendance Divisor	Minimum Units Allowed
300 or more ADA .....	.....	15
.....	23 ...grades 4,5,& 6.....	
.....	20 ...grades 1,2,& 3.....	
160 to 299.99 ADA	20 .....	8.4
110 to 159.99 ADA	19 .....	6.8
71.1 to 109.99 ADA	16 .....	4.7
51.7 to 71.0 ADA	15 .....	4.0
33.6 to 51.6 ADA	13 .....	2.8
16.6 to 33.5 ADA	12 .....	1.4
1.0 to 16.5 ADA	n/a .....	1.0

### COMPUTATION OF SECONDARY SUPPORT UNITS

Average Daily Attendance	Attendance Divisor	Minimum Units Allowed
750 or more.....	18.5.....	47
400 — 749.99 ADA.....	16.....	28
300 — 399.99 ADA.....	14.5.....	22
200 — 299.99 ADA.....	13.5.....	17
100 — 199.99 ADA.....	12.....	9
99.99 or fewer	Units allowed as follows:	
Grades 7–12.....	.....	8
Grades 9–12.....	.....	6
Grades 7– 9.....	.....	1 per 14 ADA
Grades 7– 8.....	.....	1 per 16 ADA

### COMPUTATION OF EXCEPTIONAL SUPPORT UNITS

Average Daily Attendance	Attendance Divisor	Minimum Units Allowed
14 or more.....	14.5 .....	1 or more as computed
12 — 13.99.....	— .....	1
8 — 11.99.....	— .....	.75
4 — 7.99.....	— .....	.5
1 — 3.99.....	— .....	.25

### COMPUTATION OF ALTERNATIVE SCHOOL SECONDARY SUPPORT UNITS

# Units

- 1<sup>st</sup> Reporting Period ADA  
(attendance)



- Generate Units

District Number

999

District Name

Sample School District

District February Support Units

19.5

1st Reporting  
Period

Separate Secondary School Allowance

District Staff Index - Administration

1.95140

District Staff Index - Instructional

1.43123

Actual FTE - Administration

1.75000

Actual FTE - Instructional

22.00000

Actual FTE - Noncertified

9.60120

Actual Total Salary - Administration

\$110,500

Actual Total Salary - Instructional

\$820,691

Actual Total Salary - Noncertified

\$135,926

Minimum adj to \$31,750

\$19,719

Waivers - Instructional

\$16,250

Always the  
1st Friday  
In November

District Number

999

District Name

Sample School District

District February Support Units

19.5

Separate Secondary School Allowance

District Staff Index - Administration

1.95140

District Staff Index - Instructional

1.43123

Actual FTE - Administration

1.75000

Actual FTE - Instructional

22.00000

Actual FTE - Noncertified

9.60120

Actual Total Salary - Administration

\$110,500

Actual Total Salary - Instructional

\$862,691

Actual Total Salary - Noncertified

\$135,926

Minimum adj to \$31,750

\$19,719

Waivers - Instructional

\$16,250

## Strategies ~

**Get Your Students  
To Class During this  
Period**

**School Calendars –  
Don't plan to hold  
school if you know  
there's going to be  
a date that students  
may be gone**

Sporting Events  
Hunting Season  
Fairs  
Etc.

# Allowable FTE

- 1<sup>st</sup> Reporting Period ADA  
(attendance)



- Generate Units

19.5



- Units x ratios =  
Allowable FTE

# Staff Ratios

Staff allowance Idaho Code 33-1004

For every unit the district gets

**1.1** Instructional Staff

**.075** Administrative Staff

**.375** Classified Staff

# **Units x Ratios = Allowable FTE**

Staff allowance Idaho Code 33-1004

For every unit the district/charter gets

$$1.1 \times 19.5 = 21.45 \text{ FTE} \quad \text{Instructional Staff}$$

$$.075 \times 19.5 = 1.4625 \text{ FTE} \quad \text{Administrative Staff}$$

$$.375 \times 19.5 = 7.3125 \text{ FTE} \quad \text{Non-Certified Staff}$$

# Units x Ratios = Allowable FTE

Staff allowance Idaho Code  
33-1004

For every unit the district  
gets

**1.1 x 19.5 = 21.45**  
Instructional Staff

**.075 x 19.5 = 1.4625**  
Administrative Staff

**.375 x 19.5 = 7.3125**  
Non-Certified Staff

19.5

Staff  
Ratio

Calculate  
d  
FTE

(Units x  
a)

a

b

Administrative  
n

0.0750

1.4625

Instructional

1.1000

21.4500

Noncertified

0.3750

7.3125

# **Additional Allowable FTE**

**(Districts Only)**

Staff allowance Idaho Code  
33-1004

Staff allowance Idaho Code  
33-1004

**If units are less  
than 40**

**Instructional  
~ Add .50 FTE**

**Administration  
~ Add .50 FTE**

**If units are less  
than 20**

**Instructional  
~ Add .50 FTE**

19.5

< 40 units

	Staff Ratio	Calculated FTE  (Units x a)	< 40 units then + 0.50	< 20 units then + 0.50	Separate Secondary School Allowance	Adjusted Staff Allowance  (b + c + d + e)
	a	b	c	d	e	f
Administration	0.0750	1.4625	0.50			1.9625
Instructional	1.1000	21.4500	0.50	0.50	0.0000	22.4500
Noncertified	0.3750	7.3125				
TOTAL:						

< 20 units

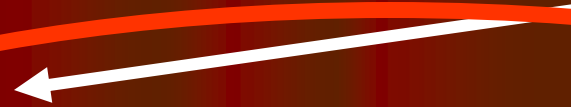
Adjusted Staff Allowance

- **1<sup>st</sup> Reporting Period ADA (attendance)**

- **Generate Units**



- **Units x ratios = Allowable**



- **Indexes, Actual FTE,  
Actual Salaries**



**IBEDS**

# IBEDS

## Idaho Basic Education Data System

- Comprehensive database of all district employees for  
State Funding  
Statistics  
Accreditation  
Teachers Certification/Misassignments  
Also – Professional Technical, Special Ed., etc.
- A “Snap-shot” in time – last Friday in September
- Must be submitted to the State no later than October 15<sup>th</sup>
- Must use IBEDS program to submit data (including assignment records)

# Indexes-

- ✓ **Two Indexes**

- **Administrative Index**

- **Instructional Index**

- ✓ **Assignment Codes determines if individual is "Administration" or "Instructional"**

# Indexes-

## ✓ Education ~

- Degree Claimed
- Additional Credits

## ✓ Experience ~

- Years Completed

# ***Calculating Indexes staffing***

Place eligible staff on the Experience & Education Multiplier Table based on the following:

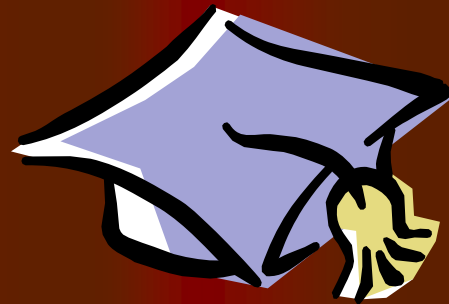
📖 Years **completed**

📖 Degree **claimed**

📖 Additional **college transcript credits**

- ↗ earned beyond the degree reported AND initial certification
- ↗ initial certification - issue date of the certificate
- ↗ reported in semester credit hours only
- ↗ do not report in-service credits in this section

(I.C. 33-1004A)



(Column g)

Microsoft Excel - temp

File Edit View Insert Format Tools Data Window Help Adobe PDF

Paste All Items

A62

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
1			EXPERIENCE AND EDUCATION MULTIPLIER TABLE											
2			INSTRUCTIONAL INDEX											
3														
4			Year	BA	BA+12	BA+24	MA	MA+12	MA+24	MA+36				
5			13 or more	1.00000		1.00000	3.72000						0.75000	
6			TOTALS	2.78000	3.00000	3.00000	7.72000	1.00000	2.75000	1.75000				

Year	BA	BA+12	BA+24	MA BA+36
0	1.00000	-	-	1.11680
1	-	1.07640	-	-
2	0.30139	-	0.57935	-
3	0.55840	-	-	-
4	-	-	-	1.29410
5	-	-	-	-
6	-	-	2.01390	-
7	-	-	-	-
8	-	1.39290	-	1.49930
9	-	-	-	-
10	-	-	-	1.61380
11	-	1.49930	-	-
12	-	-	-	-
13 or more	1.39290	-	1.55550	6.00330
TOTALS	3.25269	3.96860	4.14875	11.52730

District Number
District Name
District February Support Units
Separate Secondary School Allowance
District Staff Index - Administration
District Staff Index - Instructional
Actual FTE - Administration
Actual FTE - Instructional
Actual FTE - Noncertified

9
Sample School
19
1.99
1.4
1.75
22.0
9.60

District Number	999
District Name	Sample School District
District February Support Units	19.5
Separate Secondary School Allowance	
District Staff Index - Administration	1.95140
District Staff Index - Instructional	1.42423
Actual FTE - Administration	1.75000
Actual FTE - Instructional	22.00000
Actual FTE - Noncertified	9.60120
Actual Total Salary - Administration	\$110,500
Actual Total Salary - Instructional	\$810,691
Actual Total Salary - Noncertified	\$135,926

Actual FTE
g
1.7500
22.0000
9.6012
33.3512

# Staff Allowance

Column h

Adjusted Staff Allowance	Actual FTE	Staff Allowance
(b + c + d + e) f	g	h
1.9625	1.7500	1.9625 col (f)
22.4500	22.0000	22.0000 smaller of (f) or (g)
	9.6012	
	33.3512	

- **Administration**

- Always Adjusted Staff Allowance

- **Instructional**

- District – Smaller of Adjusted Staff allowance or Actual FTE
- Charter – Adjusted Staff Allowance

# Average Salary

Column k

Index	Base	Average Salary
i	j	$(i \times j)$ k
1.95140	36,532	71,288.54
1.43123	25,231	36,111.36
	20,376	

Index times  
Base Salary

Base Salary  
Set by Idaho  
Code

# Base Salaries FY 2008-2009

➤ **Administration - \$36,532**

➤ **Instructional - \$25,231**

➤ **Noncertified - \$20,376**



# Certified Preliminary Salary Based Apportionment (Column I)

Staff Allowance	Index	Base	Average Salary	Certified Preliminary Salary Based Apportionment
			(i x j)	(h x k)
h	i	j	k	l
1.9625	1.95140	<b>36,532</b>	71,288.54	139,903.76
col (f)				
22.0000	1.43123	<b>25,231</b>	36,111.36	794,449.92
smaller of (f) or (g)				

**Staff Allowance  
times Average Salary**

# Noncertified Preliminary Salary Based Apportionment

(Column m)

Actual FTE
g
1.7500
22.0000
9.6012
35,816

Base
j
35,816
24,623
19,783

Noncertified S Preliminary f Salary Based Apportionment (b x j) m	
Administration	
Instructional	
Noncertified	148,999.50

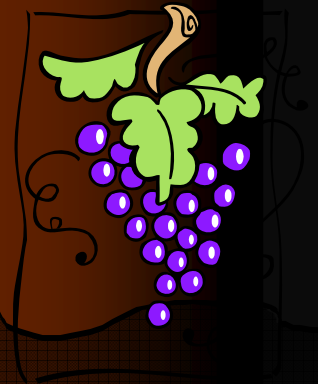
Actual Noncertified FTE  
times Base Salary

# Myth

"steps" and "lanes"

Start at \$31,750

2008-2009



# FACT - 2009

- ✓ Base Salary for Instructional increased to **\$25,231**
- ✓ Any "cell" on the matrix less than \$31,750 will be paid at \$31,750 by the state
- ✓ Caution – Watch your instructional staff paid out of other funds

(Idaho Code says no full-time certificated staff will be paid less than \$31,750)

Year	BA	BA+12	BA+24	MA BA+36	MA+12 BA+48	MA+24 BA+60	MA+36 ES/DR
0	\$25,231	\$26,177	\$27,159	\$28,178	\$29,235	\$30,333	\$31,471
1	\$26,177	\$27,159	\$28,178	\$29,235	\$30,333	\$31,471	\$32,651
2	\$27,159	\$28,178	\$29,235	\$30,333	\$31,471	\$32,651	\$33,875
3	\$28,178	\$29,235	\$30,333	\$31,471	\$32,651	\$33,875	\$35,144
4	\$29,235	\$30,333	\$31,471	\$32,651	\$33,875	\$35,144	\$36,461
5	\$30,333	\$31,471	\$32,651	\$33,875	\$35,144	\$36,461	\$37,829
6	\$31,471	\$32,651	\$33,875	\$35,144	\$36,461	\$37,829	\$39,247
7	\$32,651	\$33,875	\$35,144	\$36,461	\$37,829	\$39,247	\$40,718
8	\$33,875	\$35,144	\$36,461	\$37,829	\$39,247	\$40,718	\$42,244
9	\$35,144	\$36,461	\$37,829	\$39,247	\$40,718	\$42,244	\$43,829
10	\$35,144	\$37,829	\$39,247	\$40,718	\$42,244	\$43,829	\$45,471
11	\$35,144	\$37,829	\$39,247	\$40,718	\$43,829	\$45,471	\$47,177
12	\$35,144	\$37,829	\$39,247	\$40,718	\$43,829	\$47,177	\$48,946
13+	\$35,144	\$37,829	\$39,247	\$40,718	\$43,829	\$47,177	\$50,780

# Cells on Matrix less than \$31,750

Year	BA	BA+12	BA+24	MA BA+36	MA+12 BA+48	MA+24 BA+60	MA+36 ES/DR
0	\$25,231	\$26,177	\$27,159	\$28,178	\$29,235	\$30,333	\$31,471
1	\$26,177	\$27,159	\$28,178	\$29,235	\$30,333	\$31,471	\$32,651
2	\$27,159	\$28,178	\$29,235	\$30,333	\$31,471	\$32,651	\$33,875
3	\$28,178	\$29,235	\$30,333	\$31,471	\$32,651	\$33,875	\$35,144
4	\$29,235	\$30,333	\$31,471	\$32,651	\$33,875	\$35,144	\$36,461
5	\$30,333	\$31,471	\$32,651	\$33,875	\$35,144	\$36,461	\$37,829
6	\$31,471	\$32,651	\$33,875	\$35,144	\$36,461	\$37,829	\$39,247
7	\$32,651	\$33,875	\$35,144	\$36,461	\$37,829	\$39,247	\$40,718

**\$31,750 less  
Base Salary \$25,231  
times Index**

6	-						
Year	BA	BA+12	BA+24	MA BA+36	MA+12 BA+48	MA+24 BA+60	MA+36 ES/DR
0	\$ 6,519	\$ 5,573	\$ 4,591	\$ 3,572	\$ 2,515	\$ 1,417	\$ 279
1	\$ 5,573	\$ 4,591	\$ 3,572	\$ 2,515	\$ 1,417	\$ 279	
2	\$ 4,591	\$ 3,572	\$ 2,515	\$ 1,417	\$ 279		
3	\$ 3,572	\$ 2,515	\$ 1,417	\$ 279			
4	\$ 2,515	\$ 1,417	\$ 279				
5	\$ 1,417	\$ 279					
6	\$ 279						

**Additional for  
those cells  
reimbursed less  
than \$31,750  
and the base  
salary \$25,231**

Year	BA	BA+12	BA+24	MA BA+36	MA+12 BA+48	MA+24 BA+60	MA+36 ES/DR
\$ -	\$ 6,519	\$ -	\$ -	\$ 3,572	\$ -	\$ 709	\$ -
\$ 1	\$ -	\$ 4,591	\$ -	\$ -	\$ -	\$ -	
\$ 2	\$ 1,285	\$ -	\$ 1,258	\$ -	\$ -		
\$ 3	\$ 1,786	\$ -	\$ -	\$ -			
\$ 4	\$ -	\$ -	\$ -				
\$ 5	\$ -	\$ -					
\$ 6	\$ -						

SBA column

Total

\$19,719

**Difference between \$31,750 minimum  
and (base times index)**

# Instructional Index

## EXPERIENCE AND EDUCATION MULTIPLIER TABLE

### INSTRUCTIONAL INDEX

#### QUALIFYING FTE PLACEMENT

Year	BA	BA+12	BA+24	MA BA+36	MA+12 BA+48
0	1.00000			1.00000	
1		1.00000			
2	0.28000		0.50000		
3	0.50000				
4					

**Salary Allocation  
for Beginning  
Teachers**

**\$31,750 less  
(\$25,231 times  
index)**

## CALCULATING INSTRUCTIONAL SALARY ALLOCATION FOR BEGINNING TEACHERS

**Instructional 2007-2008**

**\$25,231**

### EXPERIENCE AND EDUCATION MULTIPLIER TABLE

Year	BA	BA+12	BA+24	MA BA+36	MA+12 BA+48	MA+24 BA+60	MA+36 ES/DR
0	1.00000	-	-	1.00000	-	0.50000	-
1	-	1.00000	-	-	-	-	-
2	0.28000	-	0.50000	-	-	-	-
3	0.50000	-	-	1.00000	-	-	-
4	-	-	-	-	-	-	-
5	-	-	-	-	-	-	-
6	-	-	-	-	-	-	-

Enter FTE falling  
on these steps of  
the grid

# CALCULATING INSTRUCTIONAL SALARY ALLOCATION FOR BEGINNING TEACHERS

Instructional 2007-2008

Base **\$25,231**

## EXPERIENCE AND EDUCATION MULTIPLIER TABLE

Year	BA	BA+12	BA+24	MA BA+36	MA+12 BA+48	MA+24 BA+60	MA+36 ES/DR
0	\$ 6,519	\$ -	\$ -	\$ 3,572	\$ -	\$ 709	\$ -
1	\$ -	\$ 4,591	\$ -	\$ -	\$ -	\$ -	\$ -
2	\$ 1,285	\$ -	\$ 1,258	\$ -	\$ -	\$ -	\$ -
3	\$ 1,786	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

SBA column (n)

Total

**\$ 19,719**

Minimum adj to \$31,750

**\$19,719**

From "\$31,750 max" worl

Salary Allocation  
for Beginning  
Instructional  
Staff FTE  
(Min \$31,750)  
n

**\$ 19,719**

**Salary Based  
Apportionment –  
column n**

# Data Elements

Minimum adj to \$31,750

**\$19,719**

From "\$31,750 max" world



## Salary Based Apportionment

Salary Allocation  
for Beginning  
Instructional  
Staff FTE  
(Min \$31,750)  
n

Administration



Instructional

**\$ 19,719**

Noncertified



# Maximum Allowable Apportionment

(Column o)

	Certified Preliminary Salary Based Apportionment (h x k) l
Administration	139,903.76
Instructional	794,449.92
Noncertified	
TOTAL:	

	Noncertified Preliminary Salary Based Apportionment (b x j) m	Salary Allocation for Beginning Instructional Staff FTE (Min \$31,750) n	Maximum Allowed Apportionment (l + m + n) o
Administration			139,903.76
Instructional		19,719.48	814,169.40
Noncertified	148,999.50		148,999.50
TOTAL:			1,103,072.66

# Actual Salary

(Column p)

Budget Template	
District	999
District Name	SAMPLE SCHOOL DISTRICT
District February Support Units	19.5
Separate Secondary School Allowance	0.0
District Staff Index - Administration	1.95140
District Staff Index - Instructional	1.43123
Actual FTE - Administration	1.75000
Actual FTE - Instructional	22.00000
Actual FTE - Noncertified	9.60120
Actual Total Salary - Administration	\$110,500
Actual Total Salary - Instructional	\$820,691
Actual Total Salary - Noncertified	\$135,926
Minimum adj to \$31,750	\$19,719
Waivers - Instructional	\$16,250

IBEDS
Actual Total Salary
p
110,500
820,691
135,926
1,067,117

# Waivers

## (Column u)

### Budget Template

District Number	999
District Name	SAMPLE SCHOOL DISTRICT
District February Support Units	19.5
Separate Secondary School Allowance	0.0
District Staff Index - Administration	1.95140
District Staff Index - Instructional	1.43123
Actual FTE - Administration	1.75000
Actual FTE - Instructional	22.00000
Actual FTE - Noncertified	9.60120
Actual Total Salary - Administration	\$110,500
Actual Total Salary - Instructional	\$820,691
Actual Total Salary - Noncertified	\$135,926
Minimum adj to \$31,750	\$19,719
Waivers - Instructional	\$16,250

Instructional Positions Only  
FY 2008-2009

School District : 999 SAMPLE SCHOOL DISTRICT

Assign Code (Do not include Administrative Codes)	Position	Instructional		Enter % for Code 10 only!		Calculation of FTE
		Amount	FTE	Code	%	
Mary Smith	OT	18,000.00	0.2500	10	80%	0.2000
Fred Jones	PT	15,000.00	0.3000	10	100%	0.3000
				10		-

Allowable Nondistrict  
Contracted Instructional Staff 0.5000 (2)

Staff Allowance 22.4500 SBA column (f)  
Actual FTE 22.0000 SBA column (f)  
Variance 0.4500 (f)

Average Salary \$36,111.36 SBA column (k)  
Contracted \$ 0.4500 SBA column (l) or (2)  
Calculated \$ \$16,250.11  
Total \$16,250.11 SBA column (u)

Waivers

u

0.00

16,250.11

0.00

16,250.11

IBEDS Forms 6

# Salary Based Apportionment

(Column x)

## DISTRICTS

Administration  
Column w

Instructional  
Smaller: v or w

Noncertified  
Column w

Waivers	Salary Based Apportionment Plus Waivers smaller of (o or r) + u	Maximum Salary Apportionment	Salary Based Apportionment Plus Waivers
u	v	w	x
0.00	110,500.00	139,903.76 col (o)	139,903.76 col (w)
16,250.11	830,419.51	830,419.51 (f x k) + n	830,419.51 smaller: v or w
0.00	135,926.00	148,999.50 col (o)	148,999.50 col (w)
16,250.11			1,119,322.77

SALARY BASED  
APPORTIONMENT

# Salary Based Apportionment

(Column x)

**CHARTER**

**Administration  
Column w**

**Instructional  
Column w**

**Noncertified  
Column w**

Waivers	Salary Based Apportionment Plus Waivers smaller of (o or r) + u	Maximum Salary Apportionment	Salary Based Apportionment Plus Waivers
u	v	w	x
0.00	110,500.00	137,161.75 col (o)	137,161.75 col (w)
<b>15,858.53</b>	801,937.49	801,937.49 (f x k) + n	801,937.49
0.00	135,926.00	144,663.19 col (o)	144,663.19 col (w)
15,858.53			<b>1,083,762.43</b>

**SALARY BASED  
APPORTIONMENT**

District 99

# Benefit Apportionment

Statewide Information:

Statewide Administrative Staff Index  
Statewide Administrative Staff Index  
Statewide Instructional Staff Index  
Statewide Instructional Staff Index  
PERSI, FICA, MEDICARE Rate

District Information:

District Administrative Staff Index 1.95140

District A

District In

District In

District In

District In

District In

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District In

District In

District In

District In

District In

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**Smaller of "Total"  
Allowable or  
Actual Salaries  
Paid**

**Aggregate  
(Administration +  
Instructional +  
Noncertified)**

Salary Based  
Apportionment  
Eligible for  
Benefits  
Smaller: o or r  
s

Benefit  
Apportionment  
s x 0.1804  
t

1,067,117.00 192,507.91

**BENEFIT  
APPORTIONMENT**

Salary Based  
Apportionment  
Eligible for  
Benefits  
Smaller: o or r  
s

Benefit  
Apportionment  
s x 0.1804  
t

Waivers	Salary Based Apportionment Plus Waivers smaller of (o or r) + u	Maximum Salary Apportionment	Salary Based Apportionment Plus Waivers
u	v	w	x
0.00	110,500.00	139,903.76	139,903.76
16,250.11	830,419.51	830,419.51	830,419.51
0.00	135,926.00	148,999.50	148,999.50
16,250.11			1,119,322.77

**BENEFIT  
APPORTIONMENT**

**SALARY BASED  
APPORTIONMENT**

# Contact Information

- Myrna Holgate
  - Phone – 208-332-6845
  - Fax – 208-334-2228
  - Email – [mlholgate@sde.idaho.gov](mailto:mlholgate@sde.idaho.gov)
  - Mail
    - Idaho Department of Education
    - Public School Finance
    - P.O. Box 83720
    - Boise, Idaho 83720-0027